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PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER PUNJAB
PATIALA
NOTIFICATION

The 31st March, 2024

No. G.S.R. 16/P.A.1/1914/S.59/Amd.(161)/2024.-In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor License Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Liquor License (First Amendment) Rules, 2024.
(2) They shall come into force on and with effect from the, -
 - (i) 9th day of March, 2024, in respect of allotment of L-2/L-14A liquor vends, application fees, security amount, participation fees, earnest money deposit and adjustment thereof in security amount and any other matter incidental and related thereto; and
 - (ii) 1st day of April, 2024, in respect of all other matters.
2. In the Punjab Liquor License Rules, 1956 (hereinafter referred to as the said rules), in rule 25,
 - (i) for sub-rules (1) and (2), the following sub-rules shall be substituted, namely: -

" (1) The amount of fixed annual license fee and security in respect of different kinds of licenses granted under these rules, shall be such as given in the Table below, namely: -

TABLE

Serial No.	Kind of Licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1.	2.	3.	4.
1.	L-1		
	(i) L-1 (TMFL/IFL) ,	3.00 Crore	-
	(ii) L-1 (Others)	3.00 Crore	-
	(iii) L-1(PML)	25.00 Lakh	-

Serial No.	Kind of Licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1.	2.	3.	4.
	(iv) L-1(IMFL/IFL) (Bonded Ware House), or L-1 (Others) (Bonded Ware House)	3.00 Lakh	-
	(v) L-1(PML) (Bonded Ware House), or L-1 (Others) (Bonded Ware House)	2.00 Lakh	-
2.	L-1C	6,35,250	1000
3.	L-1 CSD	5,00,000	-
3A.	L-1CRPF/ ITBP/Paramilitary forces	25,000	-
4.	L-2A (Urban & Rural)	1270	-
5.	L-2 (Airport)	In order to cater to the demand of the passengers, there shall be two airport groups, consisting of 2 vends, one at arrival terminal and one at departure terminal, inside the premises of two airports at Mohali and Amritsar. These groups will also be allotted through draw of lots. The participant will be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups will be prescribed by Financial Commissioner, Taxation on recommendations of the Committee consisting of Deputy Commissioner	

Serial No.	Kind of Licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1.	2.	3.	4.
		(Excise) of the concerned Zone and Assistant Commissioner Excise of the concerned Range. The above provisions of the Policy shall be applicable mutatis mutandis on any other Airport which becomes operational in the State of Punjab during the year 2024-25.	
6.	L-2D	173250	-
7.	L-2E (Model Shop)	No fee	-
8.	L-3, L-4 & L-5		
	(i) For hotels having 5 star and 5 star deluxe category certificate	16,50,000	10,000
	(ii) For hotels having 4 star category certificate	11,00,000	10,000
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali	5,50,000	10,000
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas	3,30,000	10,000
	(v) For each Additional	5% of the license	-

Serial No.	Kind of Licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1.	2.	3.	4.
	place / counter of Bar	fee applicable.	
	(vi) For occasional serving of liquor at a place which is not a point of sale in 5 Star and 5 Star deluxe Hotel e.g. Conference Hall and Banquet Hall	3,63,000	-
9.	L-3A, L-4A & L-5A		
	(i) For towns with population of one Lac or more	1,81,500	-
	(ii) For other towns	1,54,000	-
10.	L-5B (Pub License)		
	(a) Independent License	60,500	10000
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C).	60,500	-
11.	L-5C	1,04,500	-
12.	L-5D :-		
	(i) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging up to Rs. 1,00,000/- per function.	40,000	-

Serial No.	Kind of Licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1.	2.	3.	4.
	(ii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre or Dharamshala, charging Rs. 1,00,001/- to 2,00,000/- per function.	1,00,000	-
	(iii) Annual registration fee of Commercial Places like Marriage palaces, banquet halls or community Centre, Dharamshala, charging above Rs. 2,00,000/- per function.	2,00,000	-
	(iv) Serving liquor in places not registered with the Excise and Taxation Department	25,000/- per day per function, not more than 20 permit shall be issued in one month for these places.	-
	(v) Serving liquor in a function at a private place.	2500/- per day .	-
13.	L-5E :-		

Serial No.	Kind of Licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1.	2.	3.	4.
	(i) Corporation cities and areas.	88,930	-
	(ii) All types of Municipal Committees and other areas	51,970	-
14.	L-10C (Micro Brewery)	4,95,000	-
15.	L-12A (Temporary license)		
	(a) Minimum fee	12,700 per license per day.	-
	(b) Maximum fee	1,27,000 per license per day.	-
16.	L-12C		
	1. Members up to 1000	1,21,000	-
	2. Members up to 2000	4,40,000	-
	3. Members above 2000	13,32,000	-
17.	L-12E	33,000	1000
18.	L-17:		
	(i) Denatured Spirit (up to 500 BL)	6050	2000
	(ii) Exceeding 500 BL	12 per BL	3000
19.	L-50 :-		
	(i) For One Year	2000	-
	(ii) For Life Time	10,000	-
20.	L-50A :-		
	(i) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community	1000/- per day per function	-

Serial No.	Kind of Licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1.	2.	3.	4.
	Centre, Dharamshala etc charging up to Rs. 1,00,000/- per function..		
	(ii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging Rs. 1,00,001/- to Rs. 2,00,000/- per function.	1000/- per day per function	-
	(iii) Serving liquor in Commercial Places v.i.z. Marriage palaces, banquet halls or community Centre, Dharamshala etc charging above Rs 2,00,000/- per function	1000/- per day per function	-
	(iv) Serving liquor in Places not registered with the Excise and Taxation department	1000/- per day per function(not more than 20 permits shall be issued in one month)	-
	(v) Serving liquor in a function at a private place	1000/- per day per function	-
21.	L-52 (Ihata):		

Serial No.	Kind of Licenses	Rate of License Fee (in rupees)	Rate of Security (in rupees)
1.	2.	3.	4.
	(i) PML		
	(a) Urban	38,100	-
	(b) Rural	7,600	-
	(ii) IMFL		
	(a) Corporation Area	50,800	-
	(b) Other Urban Area	38,100	-
	(c) Rural	10,160	-

Note: The State Government reserves the right to change the nomenclature of license fee or other levies, payable under the relevant rules.

(2) Special license fee (Cows Welfare Fee) @ Rs 1 per PL of PML, IMFL and IFL, shall be levied at the stage of L-1. The proceeds of special license fee shall be disbursed to the concerned Department for the upkeep of Gaushalas in the State from the Consolidated Fund of the State by the Government.”;

(ii) in sub-rule (3), after the words and sign “monthly quota of PML as prescribed.”, the following shall be added, namely: -

“ The retail licensee L-2/L-14A shall pay license fee @ Rs. 200 per PL at the time of issuance of retail IMFL/IFL passes and @ Rs. 50 per BL at the time of issuance of retail Beer passes and such amount shall stand adjustable in the prescribed monthly instalment of license fee of the retail vends. In case this adjustable license fee exceeds the prescribed monthly license fee in a particular month, it shall be adjusted in the instalment of prescribed licensee fee of the subsequent month. At the end of the year, if such adjustable license fee paid exceeds prescribed license fee, no refund shall be admissible to the licensee.”; and

i) for sub-rule (4), the following sub-rule shall be substituted, namely: -

“(4) An additional license fee shall be levied at the first stage of sale from a manufacturing unit or importing entity, on PML, IMFL, IFL, Wine, Cider, rum, Gin, Vodka, RTD and other liquor products and Beer, as per the rates given below: -

(i) PML: Rs. 22 per PL

(ii) IMFL, IFL, Wine, Cider, Rum, Gin, Vodka, RTD and other liquor

products:

EDP upto Rs. 1000	Rs. 26 per BL
More than Rs. 1000 but less than Rs. 2000	Rs. 30 per BL
More than Rs. 2000 but less than Rs. 4000	Rs. 45 per BL
Above Rs. 4000	Rs. 60 per BL

Note: EDP per case of 9 BLs will be considered for this purpose

(iii) Beer: Rs. 12 per BL

This additional license fee shall not be part of the prescribed license fee of the group. "

3. In the said rules, for rules 30 and 31, the following rules shall be substituted, namely :-

"30. The fixed fee for license in form L-3, L-3A, L-4, L-4A, L-5, L-5A, L-5B, L-5C, L-6, L-7, L-8, L-10C, L-1 (Canteen Store Depot), L-2B and L-12C, shall be such as given in the Table below, namely:-

TABLE		
Serial No.	Type of License	Fee (in rupees)
1.	For a License in Forms L-3, L-4 and L-5,-	
	(i) For hotels having 5 star and 5 star deluxe category certificate	Sixteen lakh and fifty thousand
	(ii) For hotels having 4-star category Certificate	Eleven Lakh
	(iii) For hotels/restaurants in Municipal Corporations of Ludhiana, Jalandhar, Amritsar, Patiala, Bathinda and Mohali	Five lakh and fifty thousand
	(iv) For hotels/restaurants in Municipal Corporations other than those mentioned at (iii) above, in Municipal Committees and other areas	Three lakh and thirty thousand
	(v) For each Additional place/counter of Bar	5% of the license fee applicable

	(vi) For occasional serving of liquor at a place which is not a point of sale in 5 star and 5 star deluxe Hotel e.g. Conference Hall and Banquet Hall	Three lakh and sixty-three thousand
2.	For a License in Forms L-3A, L-4A & L-5A,-	
	(i) For towns with population of one Lac or More	One lakh eighty-one thousand and five hundred
	(ii) For other towns	One lakh and fifty-four thousand
3.	For a License in Form L-5B (Pub License)	
	(a) Independent License	Sixty thousand and five hundred
	(b) Supplementary License (with L-5, L-5A, L-5C and L-12C),	Sixty thousand and five hundred
4.	For a License in Form L-5C	One lakh four thousand and five hundred
5.	For a License in Form L-10C (Micro Brewery)	Four lakh and ninety-five thousand
6.	For a License in Form L-12C	
	(i) Members up to 1000	One lakh and twenty-one thousand
	(ii) Members up to 2000	Four lakh and forty thousand
	(iii) Members above 2000	Thirteen lakh and thirty-two thousand
7.	For a License in L-1 Canteen Store Depot	Five lakhs

31. The assessed fee, in rupees, shall be levied on the following rates on Beer, Wine and Ready to drink beverages per bulk litre; and on Indian Made Foreign Liquor, Imported Foreign Liquor including the brands Bottled in Origin and Rum per proof litre, namely:-

"KIND OF LICENSES

Kind of Liquor	L-1 (IMFL/IF L and L-1 others)	L- 2 D	L-3, L-4, L-5 and	L- 3A, L-	L-5B	L- 1 [CSD/L-1 (CRPF/	L-10C (Micro Brewery/	L- 12C
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			L- 5C	4A, and L- 5A		ITB P/Para military) and other defence forces]	Brewery Pub)	
Indian Made Foreign Liquor			80/- per PL			390/- per PL		80/- per PL
Imported Foreign Liquor (Bottled in Origin)	1% of WSP		80/- per PL			400/- per PL		80/- per PL
Sweets & Wine	1% of WSP in case of imported Wine		12.7 0 per BL		25.40 per BL	25/- per BL		12.7 0 per BL
Canned Beer(Light and Strong)	1% of WSP in case of Imported Beer		19.6 0 per BL	19.6 0 per BL		78/- per BL		19.6 0 per BL
Beer (Light and Strong)	1% of WSP in case of Imported Beer		19.6 0 per BL	19.6 0 per BL		78/- per BL		19.6 0 per BL
Cider	1% of WSP in case of Imported Cider		6.93 per BL			12/- per BL		6.93 per BL
Rum						135/- per PL		
Draught Beer(Strong and Light)					104/- per BL			

Supplied by Microbrewery(L-10C)				25.40 per BL		84/- per BL	
Ready to drink beverages		6.93 per BL	6.93 per BL	32.30 per BL	22/- per BL		6.93 per BL

Note: The assessed license fee shall be payable at the time of issuance of permits to a licensee."

4. In the said rules, for rules 35 and 36, the following rules shall be substituted, namely: -

" 35. (1) The retail liquor licenses i.e. L-2/L-14A shall be granted for the financial year 2024-25 to the applicants through draw of lots as per the procedure prescribed in rule 36.

(2) If some groups are left un-allotted after the draw of lots, such groups shall be disposed off through the process of e-tender.

(3) For the smooth implementation of the work of Department of Excise and Taxation, the amount of application fee and participation fee shall be deposited with the Excise and Taxation Technical Services Agency (ETTSA) as grant-in-aid.

(4) Rural and urban areas shall remain the same as defined in the financial year 2023-24. There can be a combination of urban and rural areas in a group depending upon the viability of the group. The number of vends allowed to be opened shall be specified at the time of formation of groups. However, the aforesaid number of vends shall be indicative of upper limit, meaning thereby the licensee shall have the discretion in respect of opening of number of vends in a group subject to the same upper limit. In case, the licensee remains unable to open vends or opens less than the upper limit, there shall be no change in the excise revenue including license fee of the allotted group as the opening of vends shall be the sole responsibility of the licensee. The licensee can open the vends in his command area subject to the applicable law in force.

(5) **Formation and prescribed license fee of Groups:** - For the financial year 2024-25, the group size of retail vends shall be kept in the range of Rs. 35 crores with +/- 15% variation for both upper and lower limit. However, the Excise Commissioner shall be the final authority to make any changes according to the needs of the locality in a district. The groups offered for fresh allotment shall be displayed prominently in the offices of concerned Assistant Commissioners (Excise), in charges of

Ranges and Deputy Commissioners (Excise), in charge of Zones. For the financial year 2024-25, the prescribed license fee for groups in various Ranges shall be as under –

Annual Proposed license fees (Rs. crores) in financial year 2024-25				
Serial No	Name of the Zone	Name of the Range	Annual Proposed license fees (Rs. crores) in financial year 2024-25	Number of groups in financial year 2024-25
1	Patiala	Ropar Range	786.45	21
		Ludhiana East & West Range	1831.32	53
		Patiala Range	808.19	21
Total Patiala Zone			3425.96	95
2	Jalandhar	Jalandhar-1 Range and 2 range	988.05	26
		Hoshiarpur Range	525.84	14
		Kapurthala Range	291.43	8
		Amritsar Range	560.53	14
		Gurdaspur Range	516.92	14
Total Jalandhar Zone			2882.77	76
3	Ferozepur	Ferozepur Range	375.8	11
		Faridkot Range	666.92	20
		Bathinda Range	602.59	17
		Sangrur Range	580.47	17
Total Ferozepur Zone			2225.78	65
Total State			8534.51	236

- (6) **Genuineness of information:** The information as required for this purpose in the application form as prescribed shall be furnished with complete details truly and faithfully so as to enable processing of the applications for grant of L-2/L-14A license. The applicant shall be required to submit the following documents along with the application, namely:-

- (a) Proof of filing Income Tax Returns for the last three assessment years of the bidding persons/ entity or partners of a firm;
- (b) Aadhar card of the bidding persons/ entity or partners of a firm; and
- (c) Net Worth certificate and CIBIL score as prescribed.

The applicants shall not be entitled to any relief for compensation on account of delay in the finalization of case for grant of L-2/L-14A License.

- (7) **Disposal of cancelled group:** In the event of cancellation of the license of a

group, the Deputy Commissioner (Excise)-cum-Collector of the concerned zone shall re-allot it through e-tender process, in accordance with the procedure laid down in these rules and at the risk and cost of the licensee, whose license has been cancelled. For allotment of such new license, the security deposit shall be on pro-rata basis in absolute terms. However, the installments shall be co-terminus with the other licenses allotted under these rules, meaning thereby, such new licensee shall have to pay the entire amount of prescribed license fee in the balance number of equal installments due till March, 2025. The rules regarding carry forward of the quota for the relevant group shall be the same as applicable for carry forward of quota for other groups as allotted in the beginning of the financial year 2024-25.

- (8) The annual quota of Punjab Medium Liquor as fixed by the Government shall be distributed by the Excise Commissioner, Punjab to the Deputy Commissioner (Excise)-cum-Collector of the Zones concerned. This quota shall be further distributed by the Deputy Commissioner (Excise)-cum-Collector of the Zones concerned to the Excise Groups. The quota of the Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (BIO Brands), beer, wine, rum, cider, gin, ready to drink beverages and other liquor products shall not be fixed.

36. Procedure to grant the license: The following procedure shall be followed for the grant of liquor licenses i.e. L-2 and L-14A, namely:-

(A) Procedure for draw of lots.- The following procedure shall be followed for the draw of lots for grant of liquor licenses L-2 and L-14A, namely:

- (1) The applications shall be taken in **Form-1**;
- (2) The application form for the grant of liquor groups or zones shall be available in the office of the Excise Officers, in charges of the districts, Assistant Commissioners (Excise), in charges of Range and Deputy Commissioners (Excise), in charges of Zones. The application Forms can also be downloaded from the website i.e. (e-Abkari) <https://excise.punjab.gov.in> of the Department of Excise and Taxation. In addition, these application forms shall also be available in various bank branches authorized by the Department of Excise and Taxation for receipt of applications. The applicant can submit his application for any Group/ Zone of any district in any of the authorized bank branches. The application fee shall be Seventy-five thousand (75,000/-) rupees per application. This amount shall be non-refundable. If the allotment procedure through draw of lots is cancelled by the Department, or any application form is rejected by the Department being invalid and not put to draw of lots, then the amount of application fee shall be refunded to the concerned applicant, after deducting two

thousand rupees per application as processing fee. The application forms shall be serially numbered at three places, i.e. in the application form, in the slip of draw of lots and on the receipt, issued to the applicant.

(3) At the time of submission of applications for allotment of groups or zones, at various authorized branches of the banks and in the office of concerned Excise Officer, in charge of the District and Assistant Commissioner (Excise), in charge of the concerned range, the applicant shall be required to pay the application fee.

(4) Each application received by various authorized branches of the banks or office of the Excise Officer, in charge of the District and Assistant Commissioner (Excise), in charge of the concerned range shall be assigned a unique number. The receipt of each application to be given to the applicant and the slip of draw of lots shall carry the same unique number, as assigned to the application.

(5) An applicant may apply for any number of groups provided that he shall have to apply separately for each such group. In case, in areas where arrangement of grouping of vends is in Zones, applications common to all the Zones in that area shall be taken.

(6) The application form shall be completely filled up by the applicant. It shall be accompanied by two recent passport size photographs of the applicant or applicants. The applicant shall submit any other information, if required, by the Department at the time of scrutiny of applications before the draw of lots.

(7) The Excise Inspector of the respective excise circle shall examine each application and verify all the documents appended to that application. It shall then be countersigned by the Excise Officer, in charge of the district and Assistant Commissioner (Excise), in charge of the concerned range before the draw of lots. A list of valid and invalid applications shall be displayed at a prominent place in the office of the Excise Officer, in charge of the district and Assistant Commissioner (Excise), in charge of the concerned range.

(8) The complete record of the applications submitted for grant of license, shall be maintained in a register, duly page-marked, and attested by the Assistant Commissioner (Excise), in charge of the concerned range, containing the following information, namely:-

- (a) Serial Number;
- (b) Applicant's name;
- (c) Father's name in case of an individual;
- (d) Application Number;
- (e) Name and Code of group/Zone applied for;
- (f) Unique Reference Number of the application; and
- (g) Amount of application money.

- (9) The list of the applications, received by the last date and time fixed for such receipt, shall be prepared group or zone wise and shall be displayed at a prominent place in the office of the concerned Excise Officer, in charge of the district and Assistant Commissioner (Excise), in charge of the concerned range.
- (10) The grant of licenses L-14A and L-2 shall be made out of those applications, which are found to be complete in all respects.
- (11) The allotment of group or zone by the draw of lots shall be done in an open and transparent manner in full public view. A transparent jar shall be used for the draw of lots, so as to ensure that the slips that are put into the jar, are visible to the public.
- (12) No entry fee shall be charged to enter the venue. The applicant shall be entitled to enter the venue where lots are to be drawn, along with one companion. The draw of lots shall not be made by any officer or official directly or indirectly connected with the process of allotment of group or zone. These draws shall be drawn by a person randomly called from the public.
- (13) In case of arrangement of vends in groups, all the applications for a particular group shall be put into the Jar. The applicant whose slip is first drawn, shall have the right for allotment of that group. The applicant whose slip is drawn next, shall be declared as an 'allottee in waiting', who shall have the claim to allotment of the respective retail group, in case the first allottee defaults or is debarred. In the event of the 'allottee in waiting' also getting defaulted or getting debarred, the application for group shall be invited afresh, and the whole process shall be repeated again.
- (14) In case of arrangement of vends in Zones, all the valid applications shall be put into one Jar and slips of Zone names shall be put into the second Jar. It shall be two tier draw of lots for Zones. Two draws shall take place for allotment of each Zone-one for a Zone (without Zone name) out of the slips of common applications put in the first Jar and another for Zone name from the slips of Zone names put in the second Jar. Slips shall be drawn equal in number to the number of groups or Zones one by one. In addition to this, the slips for the 'allottee(s) in waiting' shall also be selected in the following ratio, namely: -
- (i) Up to 10 groups or zones- Fifty per cent. While calculating percentage, fraction of a number shall be taken as one number.
 - (ii) Beyond 10 groups or zones- Twenty-five per cent (But not less than five).
- (15) The name of the successful applicants and the 'allottee(s) in waiting' shall be announced then and there.
- (16) If the number of applicants are equal to the number of Groups or Zones

available in a particular place, all such applicants shall be declared as allottees, after the approval of the concerned Deputy Commissioner (Excise) of the zone.

(17) The allotment by draw of lots shall be made on the day or days fixed for this purpose.

(18) The successful applicant for a group shall be required to pay security equivalent to 3% of prescribed license fee immediately on the spot at the time when he is declared successful. However, in case of grouping in zones, a successful applicant shall have to deposit the aforesaid 3% security as per the following schedule, namely: -

- (i) 1% of the prescribed license fee shall be payable at the time of draw of lots before announcing the zone number or name to successful applicant; and
- (ii) 2% of prescribed license fee, at the time of allotment of zone number or name.

This payment may be made by bank deposit slips or cash or through demand draft, banker's cheque, pay order or other pre-paid Bank instruments.

(19) The next draw of lots shall be made only after the successful applicant has deposited the aforesaid amount of security. Failure to deposit aforesaid security shall lead to cancellation of allotment.

(20) The successful allottee shall be liable to comply with all the conditions of the license, such as deposit of prescribed license fee of the licensee and lifting of minimum guaranteed quota of PML.

(21) The draw of lots shall be conducted under the supervision of a Committee, comprising the Assistant Commissioner (Excise) as Chairman, the Excise Officer of the respective excise district and the concerned Excise Inspector as members. The Committee shall make its recommendations to the Collector for the grant of licenses to the successful applicants in respect of the group or zone. On receipt of such recommendations, the Collector shall approve the recommendations within two days and issue the requisite licenses. A representative of the Deputy Commissioner of the revenue district concerned may also be present as Observer at the venue, fixed for draw of lots:

Provided that the Excise Commissioner may authorize any other officer of the Excise Commissionerate to be the Chairman of the Committee for the draw of lots in any range in place of the concerned Assistant Commissioner (Excise).

(22) A successful applicant shall furnish an affidavit, about his eligibility to hold the licenses as required under Order 7 of the Punjab Intoxicants License and Sale Orders, 1956, on a non-judicial stamp paper of the value of Rs. 15/- before starting the business.

(23) A successful applicant shall have to deposit security as per the following schedule, namely: -

(a) In case of arrangements of vends in groups a group (i.e. not in zones), he shall be required to pay security equivalent to 3% of prescribed license fee immediately on the spot at the time when he is declared successful.

However, in case of grouping in zones, a successful applicant shall have to deposit the aforesaid 3% security as per the following schedule, namely: -

- (i) 1% of the prescribed license fee shall be payable at the time of draw of lots before announcing the zone number or name to successful applicant; and
- (ii) 2% of prescribed license fee, at the time of allotment of zone number or name.

(b) Next 3% of prescribed license fee within 48 Hours of allotment.

(c) Next 6% of prescribed license fee within the timelines mentioned as follows, namely: -

(i) in case allotment upto 31st March, 2024, within 7 days of allotment or 31st March, whichever is earlier.

(ii) in case allotment after 31st March, 2024, within 7 days of allotment.

(d) Lastly, 3% of the prescribed license fee, upto 30th April, 2024.

If any successful allottee, after depositing any instalment of security does not deposit the next instalment of his security, earlier deposited security amount shall be forfeited and his allotment shall stand cancelled.

(24) In the event of cancellation of the license of a group or zone, the Collector may re-allot it in accordance with the procedure laid down in these rules at the risk and cost of the licensee, whose license has been cancelled.

(25) In case, at the end of the allotment proceedings, any group or zone remains unallotted, the names and locations of such group or zone and the corresponding retail vends, their prescribed license fee and annual minimum granted quota of PML shall be displayed prominently in the office of the concerned Assistant Commissioner (Excise).

(26) A report of unallotted groups or zones shall be made separately to the Excise Commissioner, Punjab on the next day. Applications for such retail groups shall then be invited again at the time and date, to be notified and the procedure detailed heretofore shall be followed afresh.

(27) Every successful allottee shall be required to furnish two sets of surety bond in Form M-75 before the commencement of business.

(B) Procedure for e- tendering :- (a) The Allotment of unallotted groups shall be made through e-tender process.

- (b) The prescribed license fee of such groups shall be the reserve price for the respective groups. Modification of the group size shall be permissible. Accordingly, for allotment of such a group, if a situation arises where any inter-se change between revenue limit or addition/deletion of a geographical area is warranted to make it more attractive, then the concerned Deputy Commissioner (Excise)-cum-Collector of the respective zone shall be competent to do the same. In case any groups are merged for the purpose of allotment, then the newly formed group shall be counted as one group. However, while doing so, it has to be kept in mind that the total excise revenue from all the left-over groups of the District or Zone shall remain the same.
- (c) In case of a group remaining un-allotted because of appropriate bids not arriving, the competency to decrease the reserve price of the group shall vest in the Financial Commissioner (Taxation) on the basis of recommendations of the Committee consisting of Deputy Commissioner (Excise), in charge of the concerned Zone, Assistant Commissioner (Excise), in charge of the concerned range and Excise Officer of the concerned Excise District.
- (d) In the e-tender process, the highest bidder in e-tender shall be declared successful (H1). However, if there is a single bid in e-tender, such single bidder shall be declared the successful bidder. If H1 fails to deposit the security amount within the prescribed time period, the offer shall pass on to H2 at H1 rates. Similarly, this offer shall keep on passing to subsequent bidders at H1 rates only. In case of default by the H1 bidder and subsequent bidder who accepts H1 rates and then defaults, he may face debarment from holding any group in the State and also blacklisting for a period of two years henceforth and any money including EMD deposited by him shall be forfeited, as decided by the Excise Commissioner.
- (e) The applicant applying for grant of retail licenses (L-2 and L-14A) shall participate in e-tender process by paying a non-refundable participation fee of Rs. 2,00,000/- (Rupees Two Lacs only) through online process.
- (f) An entity is free to bid for as many excise Groups if he so desires.
- (g) The bids shall be opened in a pre-determined order to be decided and published by the Excise Commissioner. The evaluation of the bids shall be carried out by the Tender Evaluation Committee (hereinafter referred to as TEC) as constituted by the Excise Commissioner. The concerned District Magistrate of the district himself or his nominee shall act as an Observer. The Excise Commissioner may also appoint some senior officers to act as the departmental observers. The Assistant Commissioner (Excise) shall ensure a proper venue for the purpose of evaluation, wherein a computer system, proper internet connectivity, a screen with projector, generator etc. shall be in place. All bidders who wish to be present at the

time of evaluation shall be allowed inside the venue on production of the bid acknowledgement. The process of evaluation shall be video graphed. The evaluation shall be done by the TEC. The Assistant Commissioner (Excise) shall log himself in the presence of other TEC members. The bids shall be evaluated groupwise serially. Any person found indulging in any kind of misconduct during the allotment process shall be debarred, declared unsuccessful even if otherwise successful and shall be blacklisted for two years, and his EMD shall be forfeited. The bids shall be placed and opened in phase manner for each Excise group as decided and published by the Excise Commissioner.

- (h) If any applicant wishes to participate in the bid for an Excise Group, he shall submit an EMD of five percent of the reserve price of each group. This EMD shall be refunded if the applicant does not become successful in the e-tender. In case, a prospective bidder withdraws from the bid process before the last date of submission of the bid in e-tender, he may do so and his EMD shall be refunded.
- (i) A successful bidder shall have to deposit a security amount equivalent to fifteen percent of the prescribed license fee inclusive of five percent EMD of the Reserve Price fixed for a group. The amount of prescribed license fee shall be paid as per the prescribed schedule. In case of default of security payments as per the prescribed schedule, the EMD shall stand forfeited. Further, in case of such a default by the bidder, any money including EMD deposited by him shall be forfeited.
- (j) If the licensee is found being engaged in major malpractices, its entire Excise Group license shall be cancelled immediately and re-tendered thereafter.
- (k) The applicant shall be required to submit the following documents along with the application, namely:-
 - (i) Proof of filing Income Tax Returns for the last three assessment years of the bidding persons or entity or partners of a firm;
 - (ii) Aadhaar card of the bidding persons or entity or partners of a firm; and
 - (iii) Net Worth certificate and CIBIL score as prescribed."

5. In the said rules, in rule 36-A, -

- (i) for sub-rule (2), the following shall be substituted, namely: -

"(2) The minimum retail sale price of PML 40 degree, 50 degree and 65 degree shall be fixed on the basis of the following formula, namely:-

Serial No.	Type of Liquor	Formula for determining Minimum Retail sale price for 2024-25
1	PML 40 degree, 50 degree, 65	EDP + Excise duty payable at Manufacturing, wholesale and retail stages + Additional License Fee + (Special License Fee+ Freight/expenses/margin + VAT) payable at L-1 (PML)

	degree	+ L. Fee payable at L-14A + 22% margin of L-14A.....Total rounded off to the nearest Rupee.
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Note: Minimum rates of pints, nips and other packing sizes shall be fixed on pro rata basis after factoring in EDP rates difference and quantity."

(ii) in sub-rule (3), for clause (i), the following shall be substituted, namely: -

“(i) The minimum retail sale price of Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (BIO Brands) and Beer to be sold in the State of Punjab, shall be fixed on the basis of the following formula, namely:-

Type of Liquor	Formula for determining Minimum Retail sale price(2024-25)	
IMFL	EDP Range (per case)	Minimum retail sale rate of Quart
	Up to 800	EDP*4.5/12
	Above 800 upto 1200	EDP*4/12 or Rs.300/- per quart whichever is higher
	Above 1200 upto 1600	EDP*3.5/12 or Rs.400/- per quart whichever is higher
	Above 1600 upto 2500	EDP*3/12 or Rs.467/- per quart whichever is higher
	Above 2500 upto 4500	EDP*2/12 or Rs.625 per quart whichever is higher
	Above 4500	EDP*1.75/12 or Rs.750/- per quart whichever is higher
Beer and IFL	EDP/EBP Range (per case)	Minimum retail sale rate of Quart
	Upto 400	EDP x 4/12
	Above 400 upto 800	EDP x 3.5/12
	Above 800 upto 1200	EDP x 3/12
	Above 1200 upto 1600	EDP x 2.5/12
	Above 1600 upto 3000	EDP x 2/12
	Above 3000	EDP x 1.75/12
		EDP x 1.25/12 (For Imported Foreign Liquor - BIO Brands)

Note: Minimum rates of pints, nips and other packing sizes shall be fixed on pro rata basis after factoring in EDP rates difference and quantity.

L-2 and L-14A licensees shall issue cash memo or invoice for all the sales effected by them from their vends.

The minimum retail sale price of those categories which have not been covered in the above table shall be fixed on the basis of above formula. It shall be mandatory for the licensee to display the prices of the popular brands of liquor on his vends prominently. The Excise Commissioner, may issue instructions from time to time for the rates of any other brands, to be displayed as per the requirement.”;

(iii) in sub-rule (4)-

(a) in clause (b), for the Explanation, the following Explanation shall be substituted, namely: -

“Explanation.- The un-accounted liquor shall mean any liquor which is not meant for sale in Punjab or on any liquor except IFL on which excise duty has not been paid in the State of Punjab and in case of IFL on which prescribed assessed fee at wholesale stage has not been paid in the State of Punjab.”;

(b) for clauses (c) and (d), the following shall be substituted, namely:-

“(c) Any new brand or variant, manufactured or imported from out of the State of Punjab or India, seeking for the registration in Punjab for the first time, shall provide the proof of registration or approved EDP in at least three States or UT of India. The Department of Excise and Taxation reserves the right to impose any additional condition for such registrations.

(d) In case any company or manufacturing unit introduces any variant of an existing brand during the financial year 2024-25, it shall be registered at the same EDP of original existing brand.

(e) PET bottles shall not be allowed in quarts, pints, nips and miniatures of IMFL/IFL for sale in Punjab.

(f) Ready to drink beverages shall be allowed to be bottled in cans.”;

(iv) in sub-rule (6), for the words, figures and sign “8.045 crore proof litre”, the words, figures and sign “8.286 crore proof litre” shall be substituted;

(v) for sub-rules (8) and (9), the following shall be substituted, namely:-

“(8). During the financial year 2024-25, the Wholesale Price of IMFL, Beer and IFL shall be fixed as under: -

(a) Indian Made Foreign Liquor and Beer: -

Landed Price to the Wholesaler	EDP/EBP + Permit fee + Bottling Fee + ETD Fee + {Additional License Fee in case of manufactured in the State or (export fee+ import fee+ additional license fee) in case of interstate import} as the
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	case may be + Freight Charges+ Handling Charges and insurance charges from manufacturer to wholesaler.
Wholesale Price	Landed price + margin for L1 to be calculated on EDP/EBP only.
Price to retailer	Wholesale Price + Excise duty + special license fee (Cows Welfare Fee) + VAT.

(b) Imported Foreign Liquor:-

Wholesale Price	Approved EDP/EBP + margin for L1 on EDP/EBP + Import Fee + Permit fee + ETD Fee+ Additional License Fee + Freight charges + handling charges and insurance
Price to retailer	Wholesale Price + Assessed fee + special license fee (Cows Welfare Fee)+ VAT

The discounts or rebates, if any, received by L-1 shall be passed on to L2 or L-14A. The licensee shall be required to submit a certificate from Chartered Accountant every quarter on the last date of the following month ending every quarter that the above condition has been fulfilled, failing which a penalty of five lakh rupees per quarter shall be imposed on the licensee. The freight charges for delivery of liquor to L-2 or L-14A shall be borne by L-1. The charges of freight, insurance and handling fixed in the financial year 2023-24 shall be continued. Freight charges for transportation from L-1(PML) to L-14A shall be borne by L-1(PML). The charges of freight fixed in the financial year 2023-24 shall be continued.

- (9) The minimum retail sale price of PML, IMFL, IFL(BIO)and Beer Brands shall be written in full text, and as per the formula mentioned in this rule. In case of reporting on excessive rates, the Excise Commissioner shall issue directions to keep the rates within the reasonable limits.”.

8. In the said rules, in rule 36-AA,-

- (i) for sub-rules (2), (3), (4) and (5), the following shall be substituted, namely:-
“(2) License fee of retail vends.- The retail licenses i.e. L-2 and L-14A shall be granted for the financial year 2024-25 to the eligible applicants through draw of lots. The license fee for groups in various Ranges shall be the reserve price for that group. The allottee shall pay the proposed license fee, the security amount and other excise levies as applicable.

Annual license fees (Rs. crores) in financial year 2024-25				
Serial No	Name of the Zone	Name of the Range	Annual license fees (Rs. crores) in financial year	No. of groups in financial year 2024-25
			2024-25	
1	Patiala	Ropar Range	786.45	21
		Ludhiana East & West Range	1831.32	53
		Patiala Range	808.19	21
Total Patiala Zone			3425.96	95
2	Jalandhar	Jalandhar-1 Range and 2 range	988.05	26
		Hoshiarpur Range	525.84	14
		Kapurthala Range	291.43	8
		Amritsar Range	560.53	14
		Gurdaspur Range	516.92	14
Total Jalandhar Zone			2882.77	76
3	Ferozepur	Ferozepur Range	375.8	11
		Faridkot Range	666.92	20
		Bathinda Range	602.59	17
		Sangrur Range	580.47	17
Total Ferozepur Zone			2225.78	65
Total State			8534.51	236

- (a) The detailed procedure of draw of lots is as per rule 36 of the said rules.
- (b) The groups which are not disposed off through draw of lots shall be disposed off through e-tender process.
- (c) Security. - A successful applicant shall have to deposit as security an amount at the rate fifteen percent of the proposed license fee for group, which shall be recovered in the following manner: -
- (i) In case of Zones- Zone is a collective unit consisting of more than one group in urban area. In case of zones, two tier draw of lots will be conducted and security will be deposited as given below:

Percentage of Security Amount	To be deposited by successful applicant
1%	At the time when an applicant becomes successful for a zone in first phase of draw

2%	At the time when a successful candidate is allotted a particular group in a zone in second phase of draw .
3%	Within 48 hours of the allotment of the group.
6%	Within 7 days of the allotment of a group or by 31 st March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024, it shall be payable within 7 days of allotment of group.
3%	Latest by 30 th April, 2024.

(ii) In case of Groups, single tier draw of lots will be conducted:

Percentage of Security Amount	To be deposited by successful applicant
3%	At the time of draw of lots.
3%	Within 48 hours of the allotment of the group.
6%	Within 7 days of the allotment of a group or by 31 st March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024, it shall be payable within 7 days of allotment of group.
3%	Latest by 30 th April, 2024.

(iii) In case of Groups/Zones, allotted through e-tender:

Percentage of Security Amount	To be deposited by successful applicant
5%	EMD taken at the time submission of tender will be adjusted in case successful bidder will be adjustable in the security.
3%	Within 48 hours of the allotment of the group/zone.
4%	Within 7 days of the allotment of a group or by 31 st March, 2024, whichever is earlier. However, where allotment is made after 31 st March, 2024, it shall be payable within 7 days of allotment of group
3%	Latest by 30 th April, 2024.

(d) In case of default in the payment of security amount by the due dates, the license shall be deemed to be cancelled and the deposited security/license fee shall be forfeited. 1% of this security money shall be adjusted in each

instalment of license fee payable for the months of June, 2024 and February, 2025. The remaining 13% of security money shall be adjusted in the license fee for the month of March, 2025.

License fee for the Month of	Instalment of License Fee in %age of total license fee	Adjustment (in % age) against security money if any	Net Instalment of license fee in % of total license fee
April, 2024	7.8	0.0	7.8
May, 2024	7.8	0.0	7.8
June, 2024	7.8	1.0	6.8
July, 2024	7.8	0.0	7.8
August, 2024	7.8	0.0	7.8
September, 2024	7.8	0.0	7.8
October, 2024	7.8	0.0	7.8
November, 2024	9.0	0.0	9.0
December, 2024	8.8	0.0	8.8
January, 2025	7.8	0.0	7.8
February, 2025	5.8	1.0	4.8
March, 2025	14.0	13.0	1.0
Total	100.0	15.0	85.0

(e) Each monthly instalment of the license fee is payable by the last day of the same month. In case, last day of the month is a bank holiday, then the following working day shall be considered as the last day for the payment of instalment of monthly license fee. In case of late payment of any instalment, an interest at the rate of 1.5 percent, per month, to be calculated on daily basis, shall be charged. If the entire license fee for a month is not paid by the 10th day of the next month, the license shall be deemed to have been suspended and a notice for cancellation shall be served upon the

licensee. The licensee shall be allowed to open the vends in a group after payment of all due excise levies, interest and penalty of Rs. 2 lakh on account of failure to pay the license fee by the due date of payment, and penalty imposed on account of short lifting of Minimum Guaranteed Quota of PML, if any. Further, if after the notice, the licensee fails to pay all the dues including interest and penalty, if any, by the 20th day of the next month, the security deposited shall be forfeited and the license shall be cancelled and re-allotted. The licensee shall also be blacklisted and prohibited from participating in any other allotment process for a period of two years in the State of Punjab. He may, however, at any time, pay the entire amount due, if he so wishes. Payment of instalment fee for the month of March, 2025 shall be paid by 15th March, 2025.

(3) Eligibility to hold a retail liquor license (L-2/L-14A).- (i) Any private legal entity or individual who has proof of filing Income Tax Returns for the last three assessment years i.e. 2021-22, 2022-23 and 2023-24 shall be eligible to participate in the draw of lots. In case of a newly constituted Partnership firm, it shall be eligible only, if the partners in the partnership firm have proof of filing their individual Income Tax Returns for the last three assessment years.

(ii) The eligibility for an entity to participate in the allotment process for excise groups of retail vends shall be the entity having a minimum CIBIL score of 600 and a net worth of at least Rs. 60 lakhs. For this, the entity shall produce a Net Worth certificate and CIBIL score, duly certified by a Chartered Accountant registered with ICAI and the Bank respectively.

(iii) A successful allottee shall be required to submit the documents specified in clauses (i) and (ii) for the purpose of scrutiny within 48 hours of allotment of the group.

(iv) There shall be no bar on the number of groups to be allotted to a single entity.

(v) An applicant entity shall neither have license for manufacturing of liquor anywhere in the State of Punjab nor wholesale liquor license in Punjab through any L-1. Vice – versa conditions shall also apply. A successful applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant, for the purpose of scrutiny within 48 hours of allotment of the group.

No manufacturer of liquor or wholesale license L-1 shall apply for retail vend (L-2/L-14A) and vice versa. The retail license holders (L2/L14A) shall not

have any manufacturing facilities/distilleries/breweries/Wineries anywhere in the State of Punjab either directly or through any sister concern or related entities. For this purpose, sister concerns or related entities shall mean that the entities having common proprietors or partners or directors. The entities shall not have a holding-subsidary relationship or are not subsidiary of the same holding company. A declaration in the form of affidavit and a certificate duly certified by a Chartered Accountant to the aforesaid effect shall be given by L-2/L-14A applicant/bidder.

(vi) **Location of vends.-** The retail vends can be opened in any of the markets, malls, commercial roads or areas and local shopping complexes (LSCs) as long as the standard rules and regulations of opening a new vend in Punjab is followed which includes restrictions on opening vends within a specified distance of recognized Educational Institutions and Religious shrines. In case of any dispute pertaining to location of vends, the decision of Deputy Commissioner (Excise)-cum-Collector of the concerned Zone shall be final. It shall be the responsibility of the Deputy Commissioner (Excise), In-charge of Zone to ensure strict compliance of the provisions of the Punjab Excise Act, 1914 and the Rules made thereunder while granting license for sale of liquor.

(vii) The L-50A permit holder shall be allowed to purchase liquor from any L-2 or L-14A of the concerned excise district. The rates of liquor to be served in marriage palaces shall be finalized by a committee constituted by the Excise Commissioner, Punjab. These rates shall be prominently printed at the permit downloaded from the departmental website.

(viii) Hotels, clubs and Restaurants Hard Bars or Beer Bars licensees shall get the supply of liquor from any L-2 licensee of the concerned excise district.

(4) **Hours of sale and dry days.-** (i) Sale of PML, IMFL, IFL, Beer and other types of liquor products at retail vends shall be allowed between 09.00 A.M and 12.00 midnight. However, vend located within 50 meters from the main entrance of the Railway stations shall be allowed to operate round the clock by paying annual fee of Rs. 5 lakh. Hard Bars shall be allowed to operate upto 1:00 AM in the Municipal Corporation areas only. However, the bar timings in the Municipal Corporation Areas and those Municipal Councils as notified by the Government from time to time shall be extendable upto 3:00 AM subject to payment of additional license fee of Rs. 25 lakh per annum.

(ii) The Government may declare any day as dry day in accordance with these rules.

(5) (i) There shall be 236 excise groups in the State of Punjab. These groups may cover approximately 6374 vends in the State excluding model shops, sub-

vends, stand-alone beer shops (for consumption off the premises) for Indian and imported-beer, Wine, Cider and RTD only, to be opened by groups. The command area for each excise group shall be demarcated. In case of rural areas, the revenue limits of the villages shall be the command area. However, the vends shall be preferred to be operated at the existing places. The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise group. In case the licensee fails to find a suitable place for opening his vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.

(ii) **Model Shops:** Each excise group licensee shall open maximum two Model Shops as per norms in the Municipal Corporation area, whereas this shall be optional for other areas. The model shops shall be in addition to the vends already prescribed. Model shop shall not be within 200 meter radius of any vend of the adjoining group. These model shops may be permissible within the departmental stores upon the approval by the concerned Deputy Commissioner (Excise)-cum-Collector with condition that the same shall be allowed only in agreement with the concerned retail L2/L14A licensee of the command area.

(iii) The licensee shall be solely responsible to find a suitable place for opening of the liquor vends as prescribed for that excise group. In case the licensee fails to find a suitable place for opening vends in the command area, he shall not be eligible for any rebate or remission of the excise duties or license fee on this account.";

(ii) sub rules (6) and (7) shall be omitted;

(iii) in sub-rule (8), -

(a) In clauses (i) and (ii) for the word Beer, the words and sign, "Beer, Wine, RTD, Cider and other liquor products" shall be substituted;

(b) for clause (x), the following clause shall be substituted, namely: -

"(x) The retail licenses allotted for the year 2024-25 may be renewed on payment of revised license fee and other terms and conditions as prescribed by the State Government."; and

(c) after clause (xiii), the following clause shall be inserted, namely: -

"(xiv) In case of default in payment of security amounts as per schedule by a licensee in one or more groups who has been allotted multiple groups, in such a case only the defaulter group shall be re-allotted.";

(iv) for sub-rule (9), the following shall be substituted, namely: -

"(9) Payment of installment of license fee: L-2/L-14A licensees shall pay the amount of license fee month wise in twelve monthly installments as per the schedule

given below: -

License fee for the Month of	Instalment of License Fee in % age of total license Fee	Adjustment (in % age) against security money if any	Net Instalment of license fee in % of total license fee
April, 2024	7.8	0.0	7.8
May, 2024	7.8	0.0	7.8
June, 2024	7.8	1.0	6.8
July, 2024	7.8	0.0	7.8
August, 2024	7.8	0.0	7.8
September, 2024	7.8	0.0	7.8
October, 2024	7.8	0.0	7.8
November, 2024	9.0	0.0	9.0
December, 2024	8.8	0.0	8.8
January, 2025	7.8	0.0	7.8
February, 2025	5.8	1.0	4.8
March, 2025	14.0	13.0	1.0
Total	100.0	15.0	85.0

(v) for sub-rule (11), the following shall be substituted, namely:-

" (11) The licensee shall inter alia abide by the following prohibitory measures, namely:-

- (a) It shall be mandatory for the bar licensees to provide and implement the facility of alcometer to the consumers for voluntary assessment of alcohol level at the Bar licensed premises of the hotels or restaurants serving alcohol and a signage at the proper place displaying the slogan thereof 'Be Safe-Don't Drink and Drive'.
- (b) The retail licensees shall display a notice board prominently in front of the licensed premises declaring that "Drinking of Liquor is injurious to Health" and "Consumption and Trafficking of Narcotic Drugs and Psychotropic Substances is prohibited in Law and Punishable with Rigorous Imprisonment and Fine."
- (c) The size of the sign boards on the vends shall not be more than that of the width of the shop.
- (d) The Licensee shall neither sell liquor to persons who are below the age of 25 years nor shall employ for sale or service of liquor any person under the age of 25 years.

(e) No person shall print or publish in any newspaper, book, standees, booklet, leaflet or any other publication, on social media, or otherwise display or distribute any advertisement or other material soliciting the use of or offering any liquor or intoxicating drug or any other product having nomenclature similar to a liquor brand.

(f) As per the Narcotics Control Bureau, Ministry of Home Affairs, Government of India, all Hotels or Pubs or Bars or Restaurants or Cafes shall display the sign boards mandatorily at entry as under:-

“Consumption and Trafficking of Narcotic Drugs and Psychotropic Substances is Prohibited in Law and Punishable with Rigorous Imprisonment and Fine.”.

(g) All Licensees shall have to comply with necessary regulations like Fire Safety, Building-Bye-Laws, etc. of different Departments at their own risk and cost. The licensee shall ensure compliance of mandatory EPF/ESI regulations.”;

(vi) in sub-rule 14, for the figures ‘171’, the figures, words and signs ‘236 (airport groups, if any, will be extra)’ shall be substituted;

(vii) for sub-rules (15), (16) and (17), the following shall be substituted, namely:-

“(15) (I) Sub-Vends .- (a) More than 5 sub-vends in each group in Municipal Corporation Areas and 7 sub-vends in each group in other areas shall not be permitted to be opened. In case of a group having a combination of Municipal Corporation Area and rural area, such group shall be allowed to open maximum 7 sub- vends subject to a maximum of 5 sub-vends in the Municipal Corporation Area.

(b) The aforesaid number of sub- vends shall be permitted to be opened by the Deputy Commissioner (Excise)-cum-Collector of the respective zone on the recommendation of the Assistant Commissioner (Excise), In-charge of respective Range subject to the following limitations, namely:-

(i) In urban areas which are witnessing growth in population and geographical expansion, the number of sub-vends may be increased upto 10 sub-vends per group by the Excise Commissioner, Punjab on the recommendations of Deputy Commissioner (Excise)-cum-Collector of the concerned zone;

(ii) Sub-vend shall be opened within the command area of the group/zone;

- (iii) Sub-vend shall not affect the sale of the adjacent groups or zones;
- (iv) Sub-vend shall be opened at the prescribed distance from the approved retail vend.
- (v) If the inter-se distance between two regular vends of the neighboring groups is reduced by opening of a sub-vend, then the licensee opting to open that sub-vend shall be required to obtain prior No Objection Certificate from the licensee of such neighboring group;
- (vi) If Gram Panchayat of any rural area has any objection on the opening of the sub-vend (s) in that rural area, the Panchayat can put resolution to the Excise Commissioner for his consideration and decision; and
- (vii) The provisions regarding opening of the taverns (L-52) attached to the retail vends shall apply mutatis mutandis to sub-vends also.

(c) The one-time fee for opening sub-vends during the financial year 2024-25 shall be as under: -

Serial No	Area	Fee per sub-vend
1.	Municipal Corporations	2 lakh
2.	Municipal Committees	1 lakh
3.	Rural Areas	50 thousand

(d) If the inter-se distance between two regular vends of the neighbouring groups is reduced by opening of a sub-vend, then the licensee opting to open that sub-vend shall be required to obtain prior No Objection Certificate from the licensee of such neighbouring group.

(II) Stand-alone Beer Shops. -For the exclusive sale of Indian and imported-beer, Wine, Cider and RTD only, each group in Municipal Corporation area or Municipal Committee area shall open one stand alone vend (for consumption off the premises) whereas this shall be optional for groups in other areas. It shall be on the pattern of model shops as regards the customer experience. As regards the location of such a vend, the provisions governing an opening of a sub-vend shall apply mutatis mutandis. The supply and price of beer, Wine, Cider and RTD shall be on the lines of normal L-2/L-14A. The annual vend fee for the grant of such a vend shall be as follows: -

Serial No.	Area	Fee in Rupees.
1.	Municipal Corporations	2 lakh
2.	Municipal Committees	1 lakh
3.	Rural Areas	0.5 lakh

(16) Issue of invoice.- All the retail licensees shall issue sale invoices.

(17) During the financial year 2024-25, the licensee shall lift the Minimum Guaranteed Quota (MGQ) of PML month wise as under: -

Serial No	MONTH	PML
1.	April, 2024	8.33%
2.	May, 2024	8.33%
3.	June, 2024	8.33%
4.	July, 2024	8.33%
5.	August, 2024	8.33%
6.	September, 2024	9.33%
7.	October, 2024	9.33%
8.	November, 2024	9.33%
9.	December, 2024	9.33%
10.	January, 2025	9.33%
11.	February, 2025	9.33%
12.	Upto 15 th of March, 2025	2.37%
Total		100%

Note:

- I. Licensee shall get his retail permits in respect of the prescribed monthly Minimum Guaranteed Quota issued by the last day of each month. It shall be mandatory for the licensee to lift liquor against these issued permits by the 7th day of next month. The lifting for the month of March, 2025 shall be allowed upto 15th March, 2025. However, the last date of lifting for the month of March, 2025 may be further extended upto 7 days i.e. upto 22th March, 2025 at the level of the Excise Commissioner, Punjab.
- II. The excise duty paid on the prescribed monthly Minimum Guaranteed Quota of PML shall be adjustable in the monthly installment of license fee for a group. In case of failure to lift the prescribed quota as per above schedule, the licensee shall have to pay a penalty of Rs. 20 per PL on the quota that remains un-lifted and such penalty shall not be adjustable in the license fee.

III. Retail licensee shall have the option to lift more quota of PML over and above the prescribed monthly quota out of the total Minimum Guaranteed Quota of PML. However, the excise duty paid on the advance lifting of monthly Minimum Guaranteed Quota shall be adjustable in the relevant month against which advance lifting of PML has been done.

IV. Apart from the above, any licensee shall also have the option to lift additional quota, at concessional rates of excise duty, after lifting the Minimum Guaranteed Quota (calculated on quarterly basis) of PML after paying all duties, fee etc. defined in the policy. This excise duty however shall be payable at the manufacturing and wholesale stages only.";

(viii) for sub-rule (19), the following sub-rule shall be substituted, namely:-

" (19) Additional quota of PML with a maximum permissible ceiling of 5% of Minimum Guaranteed Quota per quarter shall be allowed to be lifted and excise duty shall be leviable at the rate of 50% of excise duty payable at wholesale and manufacture ends only. No duty shall be leviable at the retail stage for lifting of additional quota as prescribed. The excise duty so realized on additional quota of PML shall not form part of the total license fee of the group. Additional quota of PML shall be allowed to be lifted after the licensee has lifted his Minimum Guaranteed Quota on quarterly basis. The licensee shall further be at liberty to lift even more than 5% additional quota per quarter but the same shall be at normal rates of excise duty. The excise duty paid against this additional quota also shall not be adjustable in the license fee.";

(ix) for sub-rule (22), the following sub-rule shall be substituted, namely:-

"(22) Carry forward quota of the unsold stock or quota (all kinds of liquor) of 2023-24 in the next Financial Year. Every year, some quantity of liquor remains unsold with the licensee, which he carries forward to the next year. For this purpose, the licensee shall deposit stock transfer fee @ Rs.2/- per PL on PML, IMFL and IFL (BIO). However, it shall be @ Rs1/- per BL on Beer, Wine, RTD etc. In addition to this, the licensee who is carry forwarding his quota of the previous year shall also have to pay the incremental Additional License fee i.e difference of additional license fee prescribed for the financial year 2024-25 over the financial year 2023-24. The penalty for non-declaration of carry forward duty paid quota shall be levied at the rate of Rs. 20 per BL in addition to any differential of additional license fee over the previous financial

year and stock transfer fee. Such levies shall be paid by the transferee. The carried forward quota of PML shall not form the part of Minimum Guaranteed Quota of PML. The licensee shall have to submit Brand-wise details of this carry forward quota to the Department in the prescribed proforma within 15 days of the allotment or by 15th of April, 2024, whichever is later. It shall be mandatory for the licensee to submit the details of the unsold carried forward closing stock in the district office at the end of every month. The outgoing licensee, with the permission of the Department, may transfer this quota to any other licensee as per his choice. The transferee licensee shall pay the prescribed levies on the carried forward quota at the time of applying of permits for the same. Such carried forward stock can be sold upto 31st December, 2024. After 31st December, 2024, the licensee shall not be allowed to sell this quota, and thereafter the licensee shall have to surrender his unsold stock to the concerned Deputy Commissioner (Excise)-cum-Collector, against which he shall not be allowed to claim refund of any Government revenue paid on such surrendered stock. The Deputy Commissioner (Excise)-cum-Collector shall dispose of such surrendered stock as provided under the Punjab Excise Act, 1914 and rules made thereunder."; and

(x) for sub-rule (26), the following shall be substituted, namely:-

"(26) Treatment of Transfer of closing stock of liquor at whole sale vend on close of the financial year 2023-24.- In case the outgoing wholesale licensee for the financial year 2023-24 is not granted the license for the financial year 2024-25, then the stock lying with the outgoing licensee shall be deemed to be in possession of the concerned Deputy Commissioner (Excise)-cum-Collector under the relevant rules and shall be allowed to sell such stock to the retailer after payment of all the differential excise duty/levies/fees, upto 30th November, 2024. However, if the outgoing wholesale licensee is granted license again in the financial year 2024-25, then he can sell his closing stock to the retailer upto 30th November, 2024, after paying all the differential duties or levies or fees as specified in these rules. The outgoing L-1 (Wholesale licensee) shall have to declare his closing stock by 15th April, 2024. This stock has to be uploaded on the e-abkari system after certification by the concerned Assistant Commissioner (Excise), Incharge of range. In event of not doing so, such wholesale licensee shall not be allowed to sell its closing stock of the financial year 2023-24 to the retail licenses.

(27) Transfer or sale of unsold or un-lifted quota of PML. - The licensee shall be allowed to transfer or sell the unutilized Punjab Made Liquor (PML) quota of the group to another group. This facility shall be available to the retail licensees

through e-abkari portal. The procedure for the same will be prescribed by the Excise Commissioner, Punjab.

(28) Mechanism for disposal of used liquor bottles in marriage palaces.- For averting the possibility of misuse of used bottles left in large quantity during marriage seasons, following procedure shall be adopted for disposal of used liquor bottles in marriage palaces or banquets in the State of Punjab, namely:-

- (a) All marriage palaces or banquets shall create a dedicated store within their premises in the form of a shed or room under lock and key to store used liquor bottles.
- (b) Function-wise (Day/Night) data of left over brand wise used liquor bottles shall be maintained in the register kept at front office of the marriage palaces or banquets.
- (c) These used liquor bottles shall be destroyed on weekly basis by marriage palaces or banquets in the presence of Excise Inspector of the area.
- (d) All Excise Inspectors shall submit monthly certificate in this regard giving brand wise or marriage palace wise details of used liquor bottles destroyed.

(29) Checking by Health Department, Police Department and other authorities.- If sampling or checking of liquor is done by the officials of Health Department, then it shall be done jointly with the officers of the Excise Commissionerate, Punjab not below the rank of Excise Inspector and this whole process shall be videographed. Similarly, if required, a police officer not below the rank of Deputy Superintendent of Police, who shall be accompanied by an Excise official not below the rank of Excise Officer, shall check a licensed excise premises after seeking prior approval of Excise Commissioner, Punjab. The inspection shall be duly videographed and video footage thereof shall be submitted to Excise Commissioner, Punjab within a period of seven days. The above provisions regarding checking of licensed excise premises, applicable to Police Department, shall also be applicable to all other Departments and authorities .".

9. In the said rules, in rule 37, in condition (9) for the words and sign, "prescribed fees.", the following words, figures and signs shall be substituted, namely:-

"prescribed fees. However, the bar timings in the Municipal Corporation Areas

and those Municipal Councils as notified by the Government from time to time, shall be extendable upto 3:00 AM subject to payment of additional license fee of Rs. 25 lakhs per annum.”.

10. In the said rules, in rule 38, -

(a) for the special condition (1), the following special condition shall be substituted, namely: -

" (1) The following shall be the terms and conditions and fee of L-1 IMFL/IFL, L-1 PML and L-1 Others: -

- (i) L-1 license shall be granted afresh in the financial year 2024-25.
- (ii) The whole-sale license in form L-1 is meant for sale of Punjab Medium Liquor (PML), Indian Made Foreign Liquor (IMFL)/ IFL, Beer, Wine, cider, RTD and other liquor products.
- (iii) L-1 (PML) is meant for the sale of Punjab Medium Liquor (PML) only.
- (iv) L-1 (IMFL/IFL) & L-1 (Others) are meant for the sale of Indian Made Foreign Liquor (IMFL), Imported Foreign Liquor (IFL), Beer, Wine, Ready to drink (RTD) alcoholic beverages, Cider and other liquor products etc. but excluding PML.
- (v) Further, one entity can be granted only one type of L-1 out of L-1(IMFL/IFL), L-1(Others) and L-1 (PML).
- (vi) After the grant of L-1 license, a manufacturing entity or entities, as the case may be, can choose L-1 licensee for distribution of its products, subject to the terms and conditions mentioned hereafter, namely: -
 - (a) having a requisite experience of at least 2 years in the whole sale distribution of liquor in India and a minimum annual turnover of Rs. 30 crores in whole sale distribution of liquor business in each year of at least 2 years out of immediately preceding 5 years in a State/UT of India. In case of Joint Venture, at least one of the Joint Venture entities should individually have the afore-mentioned experience and turnover in wholesale distribution of liquor. The turnover and experience of the Joint Venture entities shall not be added for the purpose of qualifying the minimum eligibility criteria. For the purpose of qualifying the eligibility criteria, only the turnover of entire wholesale distribution business consisting of all types of Liquor shall be counted.
 - (b) An applicant entity shall neither have license for manufacturing of liquor anywhere in India or outside India nor retail sale liquor license in Punjab through any L-2/L-14A license. Vice – versa conditions shall also apply. Further, in case of joint venture entity,

this condition shall apply to all the partners in the joint venture entity. The applicant shall submit a declaration in the form of affidavit and a certificate to the aforesaid effect, as per books of accounts, duly certified by Chartered Accountant.

(vii) **L-1 for various categories of liquor shall be as follows: -**

(a) L-1(IMFL/IFL):-

- (i) Annual Fixed License fee for this license shall be Rs 3 crores.
- (ii) A liquor manufacturing entity of IMFL, having sold not less than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years, shall choose only one L-1(IMFL/IFL) licensee to sell its products in the State.
- (iii) One L-1(IMFL/IFL) licensee can sell the products of only one IMFL manufacturing entity including imported foreign liquor products of aforesaid manufacturing entity or its subsidiary/holding entities.
- (iv) However, the conditions of One company- One L-1(IMFL/IFL) and One L-1 (IMFL/IFL)-One company shall not apply in case of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products of companies other than IMFL manufacturing entity mentioned at clause (ii) above.

(b) L-1(Others):-

- (i) Annual Fixed License fee for this license shall be Rs 3 crores.
- (ii) A liquor manufacturing entity/importer of IMFL/IFL, having less brand presence i.e. having sold not more than 7,00,000 (seven lakh) cases in the State during any of the immediately preceding three financial years can sell their products through such L-1(Others).
- (iii) More than one such manufacturing entities/importers can sell their products through such one L-1 (Others). However, any such manufacturing entity/importer choosing any one L-1(Others) shall not be allowed to sell IMFL/IFL products through more than one L-1 (Others).
- (iv) Further, however, a liquor manufacturing entity/an importer of Vodka, Rum, Gin, Beer, wine, RTD, Cider and other liquor products. may choose any one or more L-1(Others) licensees to sell its products in the State, as in the case of L-1(IMFL/IFL).

(viii) In case of L-1 (IMFL/IFL) and L-1(Others), there shall be Ad-valorem License fee payable by L-1 (IMFL/IFL) and L-1(Others) in addition to the annual fixed license fee. This levy shall not to be passed on to retailers. Fixed license

fee, rate of ad-valorem license fee and L-1 margin shall be as follows: -

Description of L-1	Type of Liquor	Turnover of L-1 at EDP value, during 2024-25	Ad-valorem license fee payable on sales at EDP value (not to be passed on to retailer) (to be charged at the time issuance of passes)	Margin in % of sale value at EDP
L-1(IMFL /IFL)or L-1 (others)	IMFL	Turnover upto Rs 60 Crores	Nil	10%
	including Beer, Rum, Gin, Vodka, Cider, RTD and other liquor products excluding IFL	On incremental turnover above Rs 60 crores upto Rs 100 crores	5.5%	
		On incremental turnover above Rs 100 crores	6.5%	
	IFL	Any turnover	Rs 500 per case or 6.5% of EDP whichever is lower	Rs 1500 per case or 10% of sale value at EDP, whichever is lower

Note: A case means 9 BLs

(c) L-1(PML):-

(i) Based on sales volumes, levy of license fee is rationalized as per the table given below:

No. of cases of PML sold by the manufacturing company through L-1 (PML) during 2023-24	Annual fixed license fee at the time of grant of license	Additional fixed license fee payable at the time when manufacturing company will choose L-1 (PML)	Total (Fixed license Fee+Additional Fixed License Fee)
Not supplied PML in 2023-24	Rs. 25 lakhs	Rs. 15 Lakhs	Rs. 40 lakhs
Upto 7 lac cases	Rs. 25 lakhs	Rs. 15 Lakhs	Rs. 40 lakhs
More than 7 lac cases upto 10 lac cases	Rs. 25 lakhs	Rs. 25 Lakhs	Rs. 50 lakhs
More than 10 lac cases	Rs. 25 lakhs	Rs. 35 lakhs	Rs. 60 lakhs

- (ix) A liquor manufacturing company of PML shall choose one L-1 (PML) licensee to sell its products in the State. Also, one L-1(PML) can sell the products of only one liquor manufacturing Company.
- (x) In order to facilitate movement and to make effective delivery of liquor to the retail, each L-1 (IMFL/IFL) and L-1(Others) licensee shall open at least two bonded warehouses in each excise zone with an annual fee of Rs.3,00,000/-per bonded warehouse. He shall have to pay the above license fee in respect of above prescribed number by 30th June, 2024, even if he does not open the prescribed number of Bonded Ware House licenses. Similarly, in case of L-1 (PML), each licensee shall open at least four bonded warehouses in the State with an annual fee of Rs. 2,00,000/- per bonded warehouse. He shall have to pay the above fee in respect of above prescribed number by 30th June, 2024 even if he does not open the prescribed number of Bonded Ware House licenses.
- (xi) L-1 shall ensure uniform distribution of quantity to all the L-2/L-14A's served from either main licensed premises or its warehouses on daily basis. The return thereof shall be uploaded on e-abkari portal. Any deviation observed or partiality or being selective in distribution observed shall render the license liable to be cancelled by the Order of Deputy Commissioner (Excise)-cum-Collector with the prior approval of Excise Commissioner.
- (xii) The licensee shall maintain accounts of receipts and sales in Form L-22 and shall at the end of each month prepare and submit to Excise Inspector a monthly true abstracts of receipts and sale in Form M-66.
- (xiii) The licensee shall purchase Punjab Medium Liquor, Indian Made Foreign Liquor, Wine, Beer, Gin. Rum, RTD and other liquor products directly from manufacturing units of the State of Punjab i.e Distillery, Brewery or Bottling Plant licensees of the State of Punjab.
- (xiv) The L-1 (IMFL/IFL) and L-1 (Others) licensees shall also be authorized to purchase liquor, other than Imported Foreign Liquor (BIO Brands), from outside the State of Punjab. However, the Imported Foreign Liquor (BIO Brands) shall be purchased through Custom Bonded Warehouse situated within the State of Punjab. In case of any difficulty, this condition may be relaxed by the Excise Commissioner, Punjab.

- (xv) The licensee shall maintain a category-wise and variety wise sale and stock register in respect of all the brands purchased and sold by him.
- (xvi) The licensee under any name or style, who has ever violated any excise law or terms and conditions of his license granted by the Department to him, may not be eligible for grant of license.
- (xvii) If the licensee is found indulging in any malpractices, his license may be suspended or cancelled.
- (xviii) The licensee shall file a monthly sale, purchase and stock statement to the concerned Assistant Commissioner (Excise), in charge of the Range by 7th day of every month, failing which no permit or passes shall be issued from 8th day of that month onwards.”;

(b) for condition, L-2(Airport), the following shall be substituted, namely: -

“L-2 (Airport): There shall be two airport groups, consisting of two vends, one at the arrival terminal and the other at the departure terminal, inside the premises of two airports at Mohali and Amritsar. These groups shall also be allotted through draw of lots. The participant shall be required to have shops inside the premises of the said Airports. The terms and conditions and license fee of L-2 (Airport) Groups shall be specified by the Financial Commissioner(Taxation) on the recommendations of the Committee consisting of Deputy Commissioner (Excise) of the concerned Zone and Assistant Commissioner Excise of the concerned Range. These provisions shall be applicable mutatis mutandis on any other Airport which becomes operational in the State of Punjab during the financial year 2024-25.”; and

(c) for special condition (2-D), the following special condition shall be substituted, namely: -

“(2-D) A License in Form L-2D for the retail vend of Beer and Wine, RTD and Cider for consumption off the premises:

- (i) Fresh license shall be granted only to the existing L-2/L-14 A of financial year 2024-25 within the command area of his group. The existing stand alone L-2D Licenses which were granted prior to 31st March, 2021 may be renewed.

L-2D licensee shall be allowed to sell imported Wine, imported beer, imported Cider, imported RTD and Indian Wine having EWP of Rs. 4000 per case and above.

(ii) The licensee shall maintain accounts of receipts and sales and submit to the excise Inspector a monthly abstract of such receipts and sales in Form M-66.”.

11. In the said rules, for the existing application form, the following Form shall be substituted, namely:-

" FORM-I

[see rule 36(A)(1)]

Application Form for Draw of Lots for grant of L- 2/L-14A
licenses for the year 2024-25

Paste your
recent
photograph

Name of the Applicant			
Father's Name			
Address of the Applicant			
PAN No.			
Date of Birth			
Name of the District for which applicant's applying			
Name of the Group/Zone for which applicant is applying			
Code of the Group/Zone for which applicant is applying			
Whether applicant is eligible as per The provisions of Excise Policy for The year 2024-25	Please Tick	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Amount of Application Money for Group/Zone			
Mode of Payment	Demand Draft/Cash		
Please Mention Details of Demand Draft / Cash	Bank DD No / Challan No/ Dated		

Signature ``Contact No:_____.”.

12. In the said rules, at the end, the following form shall be added namely: -

“FORM M- 75

[See rule 36 (A) (27)]

KNOW all men by these presents that I/We..... (full name) of.....(full address with License No.....if any) am/ are held which expression shall unless excluded by or repugnant to the context, include his successor-in-office and assigns), in the sum of Rs..... (amount in figures and followed by amount in words) hereinafter referred to as "the said sum") to be paid to the Government on demand for which payment well and truly to be made, I/We bind myself/ourselves, my/ our heirs, executors, administrators and legal representatives by these presents.

WHEREAS the above bounden has/ have been required by the Assistant Commissioner(Excise)/Excise Officer..... in writing to furnish security for the said sum for the purpose of securing them under the Punjab Excise Act, 1914 and the Punjab Liquor and License Rules, 1956, framed there under (hereinafter referred to as the said Act and the Rules) and indemnifying the Government against all loss, costs or expenses which the Government may, in any way suffer, sustain or pay on account of the reason of the omission, default or failure or insolvency of the above bounden or any other person or persons acting under or for him/ them to pay such tax or penalty or forfeited security in the manner and by the time provided by or prescribed under the said Act and the Rules framed thereunder.

NOW the condition of the above written bond is such that if the above bounden, his/ their heirs, executors, administrators and legal representatives or any person acting under or for him/ them pays the full amount of tax or penalty payable by him/ them under the said Act, in the manner any by the time provided by or prescribed under the said Act and the Rules framed thereunder on demand by the Assistant Commissioner(Excise)/Excise Officersuch demand to be writing and to be serve upon the bounden person, his/their heirs, executors, administrators and legal representatives or any person acting under or for him/them in the manner provided by or prescribed under the said Act and Rules and shall also at all times identify and save harmless the Government from all and every loss, cost or expenses which has been or shall or may at any time, or times hereafter during the period in which the above bounden is/ are held liable to pay the tax or penalty or forfeited security under the said Act, be caused by reason of any act, omission, default, failure or insolvency of the above

bounden or of any person or persons acting under or for him/them, this obligation shall be void and of no effect, otherwise the same shall be and remain in full force and effect and it is hereby further agreed that in the event of the death/partition/ disruption/ dissolution/ winding up or the final cessation of the liability under the said Act and Rules framed thereunder of the above bounden, this bond shall remain with the Assistant Commissioner(Excise)/Excise Officer for twenty years from the occurring of any of the events aforesaid for recovering any tax or penalty or forfeited security that may be found payable by the above bounden or any loss costs or expenses that may have been sustained, incurred, or paid by the Government owing to the act, omission, default or failure or insolvency of the above bounden or any person or person acting under or for him/them or the above bounden's heirs, executors, administrators and the legal representatives and which may not have been discovered until after the above bounden's death/ partition/ disruption/ dissolution/ winding up or final cessation of his/their liability under the said Act and the Rules:

PROVIDED always that without prejudice to any other right or remedy for recovering the tax or penalty or forfeited security, loss or damage as aforesaid, it shall be open to the Government to recover the amount payable under this bond as an arrear of land revenue or fine imposed by a Magistrate.

IN WITNESS whereof the said(full name) has hereunto set his hand this day of Signed and delivered by the above named in the presence of

Signature.....

Status.....

Witnesses

1.....

2.....

We

(1).....

(2)

(Name and full address of the sureties) hereby declare ourselves as sureties for the above bounden and guarantee that he/they shall do and perform all that he/they, has/have undertaken to do and perform, and in case of his/their omission, default or failure therein, hereby bind ourselves jointly and severally to forfeit to the Government of Punjab (hereinafter referred to as "the Government" which expression shall unless excluded by or repugnant to the context, include his successor-in office and assign) the sum of Rupees..... (amount in figures followed by amount in words), hereinafter referred

to as "the said sum" in which the above bounden has/have bound himself/himself or such other lesser sum as shall be deemed to be sufficient by the Assessing Authority to recover any amount of tax, penalty of a forfeited security payable by the above bounden and remaining unpaid and also to recover any loss, damage, cost or expenses, which the Government may sustain, incur or pay by reason of such omission, default or failure.

AND we agree that the Government may, without prejudice to any other rights or remedies of the Government, recover the said sum from us, jointly and severally, as an arrear of land revenue and/ or fine imposed by a Magistrate.

AND we also agree that neither of us shall be at liberty to terminate this suretyship except upon giving to the Assistant Commissioner(Excise)/Excise Officer six calendar month notice in writing of our intention so to do and our joint and several liability under the bond shall continue in respect of all acts, omission, default, failures and insolvencies on the part of the above bounden until the expiration of the said period of six months.

Signature of sureties in presence of witnesses

1.....

2.....

(Name and complete address of the witness)

1. Signature.....

..... Permanent

Address.....

2. 1.

Signature.....

..... Permanent

Address.....

".

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION

NOTIFICATION

The 31st March, 2024

No. G.S.R. 17/P.A.1/1914/Ss. 31, 32 and 34/Amd.(197)/2024.- In exercise of the powers conferred by section 58 read with sections 31, 32 and 34 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to make the following orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely:-

ORDERS

1. (1) These Orders may be called the Punjab Excise Fiscal (First Amendment) Orders, 2024.
- (2) They shall come into force on and with effect from the 1st day of April, 2024.
2. In the Punjab Excise Fiscal Orders, 1932 (hereinafter referred to as the said Orders), - in Order-1, in clause (iii) , for the words, “ at the rate of sixty percent of excise duty”, the words “at the rate of fifty percent of excise duty” shall be substituted.
3. In the said orders, in Order 1-B, in the table, in Serial No. 3 under column (3), for the letters “PL”, the letters “BL” shall be substituted .
4. In the said Orders, in Order 1-D, for the table, the following table shall be substituted, namely:-

Serial No.	Kind of Liquor	Rate of Fees per proof litre/bulk litre (in rupees)
1.	Indian Made Foreign Liquor of any degree.	(i) Upto 5000 EDP-32.60/- per PL (ii) above 5000 EDP- 40/- per PL
2.	Liquor Imported from abroad	40/- per PL
3.	Ready to Drink beverages up to 20 ⁰ proof strength.	1.10/- per BL
4.	Potable Malt and fruit based Spirits of all types (in bulk) used for blending IMFL.	6.60/- per BL
5.	Potable Rectified Spirit/ Extra Neutral Alcohol (in bulk)	3.30 /- per BL
6.	Wine	1.10 /- per BL
7.	Beer of all types	12.12 /- per BL
8.	Canned Beer	12.12/- per BL"

5. In the said Orders, in Order 1-F, for the words, figures and signs “rupees one and twenty-five paise (Rs. 1.25/-)”, the words, figures and signs “rupees one and fifty paise (Rs. 1.50/-)” shall be substituted.

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
NOTIFICATION
The 31st March, 2024

No. G.S.R. 18/P.A.1/1914/Ss. 24 and 58/Amd.(51)/2024.- In exercise of the powers conferred by sections 24 and 58 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab, is pleased to make the following rules, without previous publication, further to amend the Punjab Restaurant (Consumption of Liquor) Rules, 1955, namely:-

RULES

1. (1) These rules may be called the Punjab Restaurant (Consumption of Liquor) First Amendment Rules, 2024.
- (2) They shall come into force on and with effect from the 1st day of April, 2024.
2. In Punjab Restaurant (Consumption of Liquor) Rules, 1955, in rule 5, -
 - (a) in clause (i) for the words “six thousand nine hundred and thirty rupees” and thirty-four thousand six hundred and fifty rupees”, the words “seven thousand and six hundred rupees” and “thirty-eight thousand and one hundred rupees” shall respectively be substituted; and
 - (b) in clause (ii) for the words “forty-six thousand two hundred rupees”, “thirty-four thousand six hundred and fifty rupees” and “nine thousand two hundred and forty rupees”, the words “fifty thousand and eight hundred rupees”, “thirty-eight thousand and one hundred rupees” and “ten thousand one hundred and sixty rupees” shall, respectively be substituted.

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA
NOTIFICATION

The 31st March, 2024

No. G.S.R. 19/P.A.1/1914/Ss. 21 and 59/Amd.(75)/2024.- In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Distillery Rules, 1932, namely:-

RULES

1. (1) These rules may be called the Punjab Distillery (First Amendment) Rules, 2024.
(2) They shall come into force on and with effect from the 1st day of April, 2024.
2. In the Punjab Distillery Rules, 1932, (hereinafter referred to as the said rules), in rule 4, for clause (a), except the proviso thereto, the following shall be substituted, namely: -
“(a) deposited a sum of rupees two crore and eighty lakh plus rupees sixty thousand per kilo litre per day (as per installed capacity) or rupees three crore and sixty lakh, whichever is higher in both of the above specified fee.”
3. In the said rules, in rule 7, in sub-rule (1), for the words “rupees two crore and sixty two lakh plus rupees fifty-five thousand per kiloliter per day (as per installed capacity) or rupees two crore and ninety five lakh”, the words “rupees two crore and eighty lakh plus rupees sixty thousand per kiloliter per day (as per installed capacity) or rupees three crore and sixty lakh” shall be substituted.
4. In the said rules, in rule 93,-
(a) in clause (c), after the Table, the following Note shall be added, namely:-
" Note: PET bottles shall not be allowed in quarts, pints, nips and miniatures of IMFL/IFL for sale in Punjab. Ready to drink beverages shall be allowed to be

bottled in cans.”;

(b) in clause (k), at the end, the following provisos shall be added, namely:-

“Provided further that in case any manufacturer wants to increase the EDP of IMFL or Beer, such manufacturer shall submit a certificate to the effect that their proposed EDP is either equal to or less than the EDP in other States. The increase in the EDP, after accounting for the increase in the excise levies, shall not be more than four percent. There shall be no restriction on the reduction of EDP. The condition of four percent increase shall not apply in case of BIO Brands, subject to the condition that the EDP of such BIO Brands shall be either equal to or less than the EDP of that Brand in the neighbouring States of Haryana, Rajasthan and Himachal Pradesh and Union Territories of Chandigarh and Jammu and Kashmir. A penalty of rupees ten lakh per Brand shall be levied on the manufacturing company or L-1, if it does not register the BIO Brands available in the States of Haryana, Rajasthan and Himachal Pradesh and Union Territories of Chandigarh and Jammu and Kashmir, in the State of Punjab.

Provided further that any new brand or variant, manufactured or imported from out of the State of Punjab or India, seeking for the registration in Punjab for the first time, shall provide the proof of registration or approved EDP in at least three States or UT’s of India. The Department of Excise and Taxation, Punjab reserves the right to impose any additional condition for such registrations. In case any company or manufacturing unit introduces any variant of an existing brand during the financial year 2024-25, it shall be registered at the same EDP of original existing brand.”;

(c) in clause (kk),-

(i) for the existing Table, the following Table shall be substituted, namely: -

"Serial No.	Item	Fee(in rupees)
1.	Brand Registration fee per Label for IMFL, Beer & RTD	1,44,400
2.	Brand Registration fee for Wine and Cider	2,300
3.	Brand Registration fee for PML including Rum/Gin/ Whisky of any degree.	46,200

4.	(a) Brand Registration fee per Label for Imported Foreign Liquor (BIO)	1,15,500
5.	(b) Brand Registration fee per Label for Imported Foreign Liquor (BIO) having volume less than 200 cases	34,650
6.	For Export (for each state on IMFL/Beer/CL)	28,900
7.	Subsequent change in all the approved label during the year except Wine and Cider.	23,100
8.	Brand Registration fee for hotels of 3-star and above category in respect of liquor imported from abroad of which brands are not already approved by the Excise Commissioner, Punjab.	11,550
9.	Brand registration for micro-breweries	11,550"; and

(ii) in the first proviso, for the figures and signs "26250/-", the figures and signs "28900/-" shall be substituted; and

(d) in clause (s), for the figures and sign "2023-24", the figures and sign "2024-25" shall be substituted.

(5) In the said rules, in rule 129, in the table for the words and figure "Rs. 5 lac", the words and figure "Rs.10 Lac" shall be substituted.

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA
NOTIFICATION

The 31st March, 2024

No. G.S.R. 20/P.A.1/1914/Ss. 21 and 59/Amd.(37)/2024.- In exercise of the powers conferred by clause (d) of sections 21 and 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Brewery Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Brewery (First Amendment) Rules, 2024.
(2) They shall come into force on and with effect from the 1st day of April, 2024.
2. In the Punjab Brewery Rules, 1956 (hereinafter referred to as the said rules), in rule 5, for clause (a), except the proviso thereto, the following clause shall be substituted, namely :-
“(a) deposited a sum of rupees two crore as license fee.”
3. In the said rules, in rule 8, in sub-rule (1), for the words “rupees one hundred and five lakhs plus rupees seven lakh thirty-five thousand per lakh hecto-litre, subject to minimum rupees one hundred and fifty-eight lakh”, the words “rupees one hundred and fifteen lakh plus rupees eight lakh per lakh hecto-litre, subject to minimum rupees one hundred and seventy-four lakh” shall be substituted.

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA
NOTIFICATION

The 31st March, 2024

No. G.S.R. 21/P.A.1/1914/Ss. 22 and 59/ Amd.(31)/2024.- In exercise of the powers conferred by sections 22 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Excise Bonded Warehouse Rules, 1957, namely:-

RULES

1. (1) These rules may be called the Punjab Excise Bonded Warehouse (First Amendment) Rules, 2024.

(2) They shall come into force on and with effect from the 1st day of April, 2024.

2. In the Punjab Excise Bonded Warehouse Rules, 1957, in rule 4, in sub-rule (1), for clauses (i) and (ii), the following clauses shall be substituted, namely: -

“(i) Where a Bonded Warehouse has a storage capacity, not exceeding 1,35,000 proof litre- rupees sixteen lakh and fifty thousand plus rupees two lakh and twenty thousand per bottling line or rupees twenty-seven lakh and fifty thousand, whichever is higher; and

(ii) Where a Bonded Warehouse has a storage capacity, exceeding 1,35,000 proof litre- rupees sixteen lakh and fifty thousand plus rupees two lakh and twenty thousand per bottling line or rupees forty-four lakh, whichever is higher.”

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III
GOVERNMENT OF PUNJAB
DEPARTMENT OF EXCISE AND TAXATION
NOTIFICATION

The 31st March, 2024

No. G.S.R. 22/P.A.1/1914/Ss. 5 and 24/Amd.(52)/2024.- In exercise of the powers conferred by section 5 read with section 24 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, further to amend the Punjab Intoxicants License and Sales Orders, 1956, namely:-

ORDERS

1. (1) These rules may be called the Punjab Intoxicants License and Sales (First Amendment) Orders, 2024.

(2) They shall come into force on and with effect from the 1st day of April, 2024.

2. In the Punjab Intoxicants License and Sales Orders, 1956 (hereinafter referred to as the said Orders), in Order-1, :-

(i) for clause(b), the following shall be substituted, namely:-

“ (b) a permit in form L-50 for possession of Indian Made Foreign Liquor and Imported Foreign Liquor (BIO brands): 36 quarts each of 750 ml (i.e. total 27 Bulk litres in any size), Beer: 72 bottles of beer, each of 650 ml (i.e. total 46.8 bulk litres in any size) and Wine, Gin, Vodka, brandy, RTD and other liquor products: 36 bottles each of 750 ml (i.e. total 27 Bulk litres in any size) shall be issued on permit fee of rupees two thousand for one year by the Assistant Commissioner (Excise) in charge of the excise district and permit for life time shall be granted on payment of lump sum permit fee of rupees ten thousand with the approval of the Deputy Commissioner (Excise)-cum-Collector, for consumption by the permit holder and for his guests or the members of his family. However, for grant of annual and lifetime license in Form L-50, two passport size photographs of the applicant would be required to be submitted along with the application. One photo shall be pasted on the permit and the other shall be retained in the office of the

Assistant Commissioner (Excise), in charge of the excise district for record.

The private possession limit of liquor against L-50 permit which has already been issued shall deemed to be as per the above mentioned revised limits.";
and

(ii) in clause (bb),

(a) in the table, for serial number (iv) and the entries relating thereto, the following, shall be substituted, namely:-

" (iv)	Serving liquor in places not registered with the Excise and Taxation Department	Rs. 1000/- per day per function (not more than 20 permits shall be issued in one month)".
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(b) for the word "district", the words "excise district." shall be substituted.

3. In the said Orders, after Order 2AA, the following order shall be inserted, namely: -

"2AAA. The retail licenses i.e. L-2/L-14A shall be offered for grant for the financial year 2024-25 to the applicants through draw of lots as per the eligibility conditions prescribed herein. The groups which are not disposed-off through draw of lots shall be disposed-off through e-tender process."

VIKAS PRATAP,
Additional Chief Secretary-cum-
Financial Commissioner (Taxation)
to Government of Punjab,
Department of Excise and Taxation.

PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA
NOTIFICATION

The 31st March, 2024

No. G.S.R. 23/P.A.1/1914/S.59/Amd.(9)/2024.-In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules further to amend the Punjab Supply and Sale of Bhang Rules, 1956, namely:-

RULES

1. (1) These rules may be called the Punjab Supply and Sale of Bhang (First Amendment) Rules, 2024.

(2) They shall come into force on and with effect from the 1st day of April, 2024.

2. In the Punjab Supply and Sale of Bhang Rules, 1956, in rule 2, for the words “rupees five lakh and fifty thousand”, the words “rupees six lakh” shall be substituted.

VARUN ROOJAM,
Excise Commissioner, Punjab.

PART III
GOVERNMENT OF PUNJAB
OFFICE OF EXCISE COMMISSIONER
PUNJAB, PATIALA
NOTIFICATION

The 31st March, 2024

No. G.S.R. 24/P.A.1/1914/Ss. 34 and 59/Amd.(50)/2024.- In exercise of the powers conferred by sections 34 and 59 of the Punjab Excise Act, 1914 (Punjab Act 1 of 1914), read with the Government of Punjab, Department of Excise and Taxation, Notification No. S.O. 59/P.A.1/1914/S.9/2022, dated the 24th June, 2022, and all other powers enabling me in this behalf, I, Varun Roojam, IAS, Excise Commissioner, exercising the powers of Financial Commissioner, make the following rules, further to amend the Punjab Liquor Permit and Pass Rules, 1932, namely:-

RULES

1. (1) These rules may be called the Punjab Liquor Permit and Pass (First Amendment) Rules, 2024.

(2) They shall come into force on and with effect from the 1st day of April, 2024.

2. In the Punjab Liquor Permit and Pass Rules, 1932, (hereinafter referred to as the said rules), in rule 22, in clause (g), for the table, the following shall be substituted, namely:-

" Serial no	Particulars	Permit Fee
1.	IMFL/IFL	Rs. 2/- per PL
2.	Permit fee on L-1 to L-1 transfer of IMFL	Rs. 2/- per PL
3.	Permit fee on L-1 to L-1 transfer of Beer	Rs. 2/- per BL
4.	Beer	Rs. 2/- per BL
5.	Denatured Spirit	Rs. 0.35/- per BL
6.	Denatured Spirit for alcohol based industries	Rs. 0.70/- per BL
7.	Denatured Spirit when imported from other States/Union Territory	Rs. 0.70/- per BL
8.	RS/ENA per B.L. transfer from D-2 licensee to BWH-2 licensee (Bottling Plant) for manufacture of IMFL meant for sale in Punjab	Rs. 4.90 /- per BL upto Rs. 750/- EDP per case
		Rs. 14.50/- per BL above Rs. 750/- to Rs. 1500/-EDP per case
		Rs. 27.50/- per BL above Rs. 1500/- to 5000 EDP per case
		Rs. 45 /- per BL above Rs.5000 EDP per case

9.	RS/ENA per B.L. to be used within D-2 (Distillery) premises for manufacture of IMFL meant for sale in Punjab (payable at the time of transfer to ENA for bottling)	Rs. 4.90 /- per BL upto Rs. 750/- EDP per case
		Rs. 14.50/- per BL above Rs. 750/- to Rs. 1500/-EDP per case
		Rs. 27.50/- per BL above Rs. 1500/- to 5000 EDP per case
		Rs. 45 /- per BL above Rs.5000 EDP per case

Note: Apart from ENA, permit fee shall be charged as per the above rates on vetted malt spirit, malt spirit, scotch concentrate and any other kind of spirit which is used for manufacturing of IMFL for Punjab.”.

3. In the said rules, in rule 22-A, for sub-rule (1), the following sub-rule shall be substituted, namely:-

"(1) Permit in form L-50 for possession of Indian Made Foreign Liquor and Imported Foreign Liquor (BIO brands): 36 quarts each of 750 ml (i.e. total 27 Bulk litres in any size), Beer: 72 bottles of beer, each of 650 ml (i.e. total 46.8 bulk litres in any size) and Wine, Gin, Vodka, brandy, RTD and other liquor products: 36 bottles each of 750 ml (i.e. total 27 Bulk litres in any size) shall be issued on permit fee of rupees two thousand for one year by the Assistant Commissioner (Excise) in charge of the excise district and permit for life time shall be granted on payment of lump sum permit fee of rupees ten thousand with the approval of the Deputy Commissioner (Excise)-cum-Collector, for consumption by the permit holder and for his guests or the members of his family. However, for grant of annual and lifetime license in Form L-50, two passport size photographs of the applicant would be required to be submitted along with the application. One photo shall be pasted on the permit and the other shall be retained in the office of the Assistant Commissioner (Excise), in charge of the excise district for record. The private possession limit of liquor against L-50 permit which has already been issued shall deemed to be as per the above mentioned revised limits. ".

4. In the said rules, in rule 22-B, in the table, for serial number (iv) and the entries relating thereto, the following shall be substituted, namely:-

(iv)	Serving liquor in places not registered with the Excise and Taxation Department	Rs.1000/- per day per function(not more than 20 permits shall be issued in one month.)"
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VARUN ROOJAM,
Excise Commissioner, Punjab.